

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF _____, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16201000600000</b>  <b>City Clerk</b>  <b>PO Box 592</b>  <b>Jesup, IA 50648</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,309,718		1,309,718	1,294,674
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,309,718		1,309,718	1,294,674
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	211,076	0	211,076	234,313
Licenses and permits	16,836	3,200	20,036	23,425
Use of money and property	12,187	4,148	16,335	8,955
Intergovernmental	414,625	0	414,625	402,657
Charges for fees and service	150,457	707,937	858,394	805,195
Special assessments	168	0	168	500
Miscellaneous	42,113	3,500	45,613	90,960
Other financing sources	849,480	2,661	852,141	787,743
<b>Total revenues and other sources</b>	3,006,660	721,446	3,728,106	3,648,422
<b>Expenditures and Other Financing Uses</b>				
Public safety	491,673	0	491,673	674,948
Public works	557,355	0	557,355	565,784
Health and social services	2,000	0	2,000	2,000
Culture and recreation	237,435	0	237,435	258,968
Community and economic development	7,489	0	7,489	7,934
General government	180,308	0	180,308	194,591
Debt service	555,237	0	555,237	557,998
Capital projects	695,924	0	695,924	1,132,606
<b>Total governmental activities expenditures</b>	2,727,421	0	2,727,421	3,394,829
Business type activities	0	343,020	343,020	631,830
<b>Total ALL expenditures</b>	2,727,421	343,020	3,070,441	4,026,659
Other financing uses, including transfers out	390,263	444,996	835,259	784,743
<b>Total ALL expenditures/And other financing uses</b>	3,117,684	788,016	3,905,700	4,811,402
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-111,024	-66,570	-177,594	-1,162,980
Beginning fund balance July 1, 2015	2,100,259	522,249	2,622,508	2,808,157
Ending fund balance June 30, 2016	1,989,235	455,679	2,444,914	1,645,177
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 3,387,000	Other long-term debt	\$ 0	
Revenue debt	\$ 350,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 7,296,594	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk <b>LeAnn Even</b>		Telephone →	Area Code <b>319</b>	Number <b>827-1522</b>
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF JESUP						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	770,446	220,060		319,212			1,309,718			1,309,718	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	770,446	220,060		319,212	0		1,309,718		T01	1,309,718	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	770,446	220,060		319,212	0	0	1,309,718			1,309,718	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>														
9	Utility tax replacement excise taxes							0		T15	0	8			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
11	Parimutuel wager tax							0		C30	0	10			
12	Gaming wager tax							0		C30	0	11			
13	Mobile home tax	1,096						1,096		T19	1,096	12			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		209,980					209,980		T09	209,980	14			
16	<b>TOTAL OTHER CITY TAXES</b>	1,096	209,980	0	0	0	0	211,076	0		211,076	15			
17	<b>Section B - LICENSES AND PERMITS</b>	16,836						16,836	3,200	T29	20,036	16			
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
19	Interest	9,513	1,763		911			12,187	4,148	U20	16,335	18			
20	Rents and royalties							0		U40	0	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	9,513	1,763	0	911	0	0	12,187	4,148		16,335	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	413				10,700		11,113		B89	11,113	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	413	0	0	0	10,700	0	11,113	0		11,113	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JESUP						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		311,420					311,420		C46	311,420	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	2,474						2,474		C89	2,474	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	17,841	5,095	0	7,391			30,327		C89	30,327	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	20,315	316,515	0	7,391	0	0	344,221	0		344,221	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	21,162						21,162			21,162	63		
64	Library service							0		D89	0	64		
65	Township contributions	38,129						38,129		D89	38,129	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	59,291	0	0	0	0	0	59,291	0		59,291	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	80,019	316,515	0	7,391	10,700	0	414,625	0		414,625	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	360,954	A91	360,954	73		
74	Sewer							0	346,983	A80	346,983	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	11,982						11,982		A81	11,982	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JESUP						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	3,533						3,533		A89	3,533	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	95,753						95,753		A89	95,753	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,535						1,535		A89	1,535	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Refunds/Reimbursements	37,654						37,654			37,654	103				
104	TOTAL CHARGES FOR SERVICE	150,457	0	0	0	0	0	150,457	707,937		858,394	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	168						168		U01	168	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,567						11,567		U99	11,567	108				
109	Deposits and sales/fuel tax refunds	2,978						2,978	3,500	U99	6,478	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	15,368						15,368		U30	15,368	111				
112	Internal service charges	8,964						8,964		NR	8,964	112				
113	Other miscellaneous - Specify							0			0	113				
114	Donations, Emergency Services Building					3,236		3,236			3,236	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	38,877	0	0	0	3,236	0	42,113	3,500		45,613	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JESUP						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,067,412	748,318	0	327,514	13,936	0	2,157,180	718,785		2,875,965	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	1,432						1,432	1,550	NR	2,982	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					13,900		13,900		NR	13,900	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	35,104			160,158	638,886		834,148	1,111		835,259	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	36,536	0	0	160,158	652,786	0	849,480	2,661		852,141	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,103,948	748,318	0	487,672	666,722	0	3,006,660	721,446		3,728,106	132		
133												133		
134	Beginning fund balance July 1, 2015	1,158,136	312,923		8,943	620,257		2,100,259	522,249		2,622,508	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,262,084	1,061,241	0	496,615	1,286,979	0	5,106,919	1,243,695		6,350,614	136		
137												137		
138												138		
139												139		
140												140		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF JESUP						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	213,022	64,870					277,892		E62	277,892	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	91,041	8,324					99,365		E24	99,365	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	58,792	2,136					60,928		E32	60,928	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	18,742	5,278					24,020		E66	24,020	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	50						50		E32	50	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	29,418						29,418		E89	29,418	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	411,065	80,608		0	0	0	491,673			491,673	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF JESUP							<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	266,196	227,538					493,734		E44	493,734	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	39,465						39,465		E44	39,465	48				
49	Traffic control safety — Current operation	5,618						5,618		E44	5,618	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation	2,112						2,112		E81	2,112	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	16,098						16,098		E81	16,098	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	328						328		E89	328	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	329,817	227,538		0	0	0	557,355			557,355	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JESUP		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	2,000						2,000		E79	2,000	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,000	0		0	0	0	2,000			2,000	103
104												104
105												105
106												106
107												107
108												108
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117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JESUP		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	149,945	43,567					193,512		E52	193,512	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	26,656						26,656		E61	26,656	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	300						300		E03	300	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	16,967						16,967		E61	16,967	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	193,868	43,567		0	0	0	237,435			237,435	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	7,434						7,434		E89	7,434	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	55						55		E29	55	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,489	0	0	0	0	0	7,489			7,489	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF JESUP		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,200	1,590					10,790		E29	10,790	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	107,751	34,711					142,462		E23	142,462	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,312						1,312		E89	1,312	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	13,867						13,867		E25	13,867	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,877						11,877		E31	11,877	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	144,007	36,301	0	0	0	0	180,308			180,308	176
177	Section G — DEBT SERVICE		78,675		476,562			555,237			555,237	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	78,675	0	476,562	0	0	555,237			555,237	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	City hall project					8,960		8,960			8,960	184
185	Emergency Servivces Facility					31,815		31,815			31,815	185
186	South, 4th,5th,Purdy,Railroad,Church Streets					655,149		655,149			655,149	186
187	Subtotal Regular Capital Projects	0	0			695,924	0	695,924			695,924	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	695,924	0	695,924			695,924	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,088,246	466,689	0	476,562	695,924	0	2,727,421			2,727,421	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JESUP						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation								151,644	E91	151,644	198		
199	Purchase of land and equipment									G91	0	199		
200	Construction									F91	0	200		
201	Sewer and sewage disposal — Current operation								190,266	E80	190,266	201		
202	Purchase of land and equipment									G80	0	202		
203	Construction									F80	0	203		
204	Electric — Current operation									E92	0	204		
205	Purchase of land and equipment									G92	0	205		
206	Construction									F92	0	206		
207	Gas Utility — Current operation									E93	0	207		
208	Purchase of land and equipment									G93	0	208		
209	Construction									F93	0	209		
210	Parking — Current operation									E60	0	210		
211	Purchase of land and equipment									G60	0	211		
212	Construction									F60	0	212		
213	Airport — Current operation									E01	0	213		
214	Purchase of land and equipment									G01	0	214		
215	Construction									F01	0	215		
216	Landfill/Garbage — Current operation									E81	0	216		
217	Purchase of land and equipment									G81	0	217		
218	Construction									F81	0	218		
219	Hospital — Current operation									E36	0	219		
220	Purchase of land and equipment									G36	0	220		
221	Construction									F36	0	221		
222	Transit — Current operation									E94	0	222		
223	Purchase of land and equipment									G94	0	223		
224	Construction									F94	0	224		
225	Cable TV, telephone, Internet — Current operation									E03	0	225		
226	Purchase of land and equipment									G03	0	226		
227	Housing authority — Current operation									E50	0	227		
228	Purchase of land and equipment									G50	0	228		
229	Construction									F50	0	229		
230	Storm water — Current operation									E80	0	230		
231	Purchase of land and equipment									G80	0	231		
232	Construction									F80	0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JESUP						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237		
238	Other business type — Current operation								1,110	E89	1,110	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — <i>Specify</i>											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								343,020		343,020	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,088,246	466,689	0	476,562	695,924	0	2,727,421	343,020		3,070,441	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	16,172	276,924			97,167		390,263	444,996		835,259	255		
256	Internal TIF loans/repayments and transfers out							0			0	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	16,172	276,924	0	0	97,167	0	390,263	444,996		835,259	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,104,418	743,613	0	476,562	793,091	0	3,117,684	788,016		3,905,700	259		
260												260		
261	Ending fund balance June 30, 2016:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted	613,580	317,628	0	20,053	493,888		1,445,149			1,445,149	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned	544,086						544,086			544,086	267		
268	Total Governmental	1,157,666	317,628	0	20,053	493,888	0	1,989,235			1,989,235	268		
269	Proprietary								455,679		455,679	269		
270	Total ending fund balance June 30, 2016	1,157,666	317,628	0	20,053	493,888	0	1,989,235	455,679		2,444,914	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,262,084	1,061,241	0	496,615	1,286,979	0	5,106,919	1,243,695		6,350,614	271		
272												272		

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF JESUP</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$ 0				Highways.....		L44 \$ 0	
Health.....		M32 0				All other.....		L89 \$ 0	
Highways.....		M44 0							
Transit subsidies.....		M94 0							
Libraries.....		M52 0							
Police protection.....		M62 0							
Sewerage.....		M80 0							
Sanitation.....		M81 0							
All other.....		M89 \$ 0							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		2000 \$ 565,916

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. 2011A South St	19U 995,000	29U	39U 130,000	49U 865,000	49U	49U	49U	I89 29,658
10. 2013 6th Street	19U 1,025,000	29U	39U 110,000	49U 915,000	49U	49U	49U	I89 15,030
11. 2015 4th, 5th Streets	19U 370,000	29U	39U 183,000	49U 187,000	49U	49U	49U	I89 7,875
12. 2016 4th, 5th Streets	19U	29U 1,420,000	39U	49U 1,420,000	49U	49U	49U	I89
13. 2010B City Hall	19U 415,000	29U	39U 65,000	49U	49U	49U 350,000	49U	I89 13,176
14.	19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>	<b>2,805,000</b>	<b>1,420,000</b>	<b>488,000</b>	<b>3,387,000</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>65,739</b>
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2015				61V \$	0			
Outstanding as of JUNE 30, 2016				64V \$	0			

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				
		Amount - Omit cents		
		\$	145,931,882	x .05 = \$ 7,296,594

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
	20,054		2,424,860 2,444,914		
REMARKS	V98				